



# Nebraska Certificate of Exemption for Mobility Enhancing Equipment on a Motor Vehicle

• Read instructions

FORM  
**13ME**

## PART A — Completed by Purchaser of the Motor Vehicle

NAME AND ADDRESS OF PURCHASER			NAME AND ADDRESS OF MOTOR VEHICLE DEALER/SELLER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

The purchaser of the motor vehicle with installed mobility enhancing equipment must provide the following information if the prescription for the mobility enhancing equipment was issued for a dependent.

Name of Dependent \_\_\_\_\_ Relationship \_\_\_\_\_

I certify that the mobility enhancing equipment described in Part B is for my use or for the use of a dependent of mine and is exempt from Nebraska sales and use tax because the mobility enhancing equipment installed on the motor vehicle was purchased on or after October 1, 1999, pursuant to a prescription issued by a Nebraska licensed physician. **A copy of the prescription must be attached to this certificate.**

## SIGNATURE OF PURCHASER

Any purchaser who completes this certificate for any purchase which is not exempt from sales and use tax under Section 77-2704.09, of the Nebraska Revenue Act, as amended, shall in addition to any tax, interest and penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger for each instance of presentation and misuse. I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

**sign here** Signature of Purchaser \_\_\_\_\_ Title \_\_\_\_\_ Date Issued \_\_\_\_\_ ( ) Telephone Number \_\_\_\_\_

## PART B — Completed by Motor Vehicle Dealer or Seller

**1** Total sales price of motor vehicle including mobility enhancing equipment ..... **1** \$

### PURCHASED VEHICLE DESCRIPTION

Make	Body Type	Year	Vehicle Identification Number (VIN)
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Description of Mobility Enhancing Equipment	Value of Equipment

**2** Total value of mobility enhancing equipment ..... **2** \$

**3** Total sales price of motor vehicle (line 1 minus line 2). This amount must be entered on line 1 of Form 6. .... **3** \$

## SIGNATURE OF SELLER

Under penalties of law, I declare that I have examined this certificate of exemption and it is correct and complete.

**sign here** Signature of Seller \_\_\_\_\_ Date \_\_\_\_\_ ( ) Telephone Number \_\_\_\_\_

## INSTRUCTIONS

**WHO MAY ISSUE CERTIFICATE.** Any disabled or handicapped person who is required to use durable medical equipment, orthotics, or prosthetics for locomotion may purchase mobility enhancing equipment with a motor vehicle exempt from tax. The purchaser must issue to the motor vehicle dealer or seller a Nebraska Certificate of Exemption for Mobility Enhancing Equipment on a Motor Vehicle, Form 13ME, and a copy of the prescription issued by a Nebraska-licensed physician. If there is no physician's prescription attached to Form 13ME, the total amount paid for the vehicle and mobility enhancing equipment is taxable.

Mobility enhancing equipment that is purchased with a motor vehicle is also exempt from sales and use tax if purchased to meet the needs of a dependent. The purchaser of the motor vehicle must complete Form 13ME and attach a copy of the prescription issued to the dependent. A dependent is generally a family member and may include a parent, spouse, or child of the purchaser of the motor vehicle.

Mobility enhancing equipment purchased by nursing homes and other organizations are not exempt unless the entire vehicle can be purchased exempt.

**WHERE TO FILE.** Form 13ME, with a copy of the prescription issued by a Nebraska-licensed physician attached, must be given to the motor vehicle dealer or seller. The motor vehicle dealer is required to:

1. Attach to Form 6, the white copy of the completed Form 13ME and a copy of the physician's prescription;
2. Attach a copy of the physician's prescription to the pink copy that the seller is required to maintain as part of their records; and
3. Attach a copy of the physician's prescription to the yellow copy of the completed Form 13ME. The seller must return the yellow copy with the attached copy of the physician's prescription to the purchaser.

***Mobility Enhancing Equipment for Motor Vehicles.*** Mobility enhancing equipment for motor vehicles includes items such as transfer of controls, accelerator and brake hand controls, sensitized or low

effort brake, sensitized or low effort steering, drop floor, raised roof, power door opener, van lift, power transfer seat, wheel chair tie downs, and air kneel suspension (adjustable shock absorbers and a compressor, which lowers the van to within inches of the ground).

***Equipment that does not Qualify for the Exemption.*** Mobility enhancing equipment does not include any motor vehicle or equipment on a motor vehicle normally provided by a vehicle manufacturer. Items that do not qualify for the exemption includes power steering, power brakes, automatic transmission, automatic door locks, running boards, or telephones.

**VALUE OF MOBILITY ENHANCING EQUIPMENT.** The motor vehicle dealer or seller is required to enter on line 2 of Form 13ME the total selling price or value of all of the qualified mobility enhancing equipment sold with the motor vehicle.

**REPAIR AND MAINTENANCE PARTS.** Repair and maintenance parts for mobility enhancing equipment on a motor vehicle are exempt provided the owner of the vehicle gives to the repairperson a copy of a prescription issued by a Nebraska-licensed physician and either a completed Form 13, Section B, or a copy of the completed Form 13ME.

**MAINTENANCE AGREEMENT.** The sale of a maintenance agreement that pays for the maintenance of mobility enhancing equipment on a motor vehicle is exempt. The purchaser must give the seller of the maintenance agreement a copy of a prescription issued by a Nebraska-licensed physician and either a completed Form 13, Section B, or a copy of the completed Form 13ME. If there is a single charge for a maintenance agreement that covers both the vehicle and mobility enhancing equipment, the charge for the maintenance agreement is taxable. If the charge for the agreement is separately stated, it is exempt from tax.

### **MOBILITY ENHANCING EQUIPMENT PURCHASED SEPARATE FROM THE VEHICLE.**

If you are purchasing mobility enhancing equipment separate from the vehicle, you must issue to the seller of the equipment a Nebraska Resale or Exempt Sale Certificate, Form 13, Section B, with a copy of a prescription issued by a Nebraska-licensed physician.